

Section 3

Employer Identification Number (EIN)

New Processing, Telephone, and Fax Numbers for Obtaining an EIN

Taxpayers can now call a single nationwide toll-free telephone number, 1-866-816-2065, to obtain an EIN. The IRS customer service representatives in three Service Centers will respond to taxpayer calls Monday through Friday, from 7:30 a.m. until 5:30 p.m. local time (with the exception of Alaska and Hawaii, where the hours of operation are 7:30 a.m. until 5:30 p.m. Pacific Time).

Taxpayers located outside the United States will continue to call the Philadelphia Service Center at (215) 516-6999.

Taxpayers can fax [Form SS-4](#), Application for Employer Identification Number, 24 hours a day, seven days a week, to the location accepting their state's applications. The chart on the following page lists the mailing address and fax number by location.

Call 1-800-829-1040 to verify a number or to ask about the status of a Form SS-4 that was mailed to a Service Center.

If principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the EIN phone or fax number shown, or file with the "Internal Revenue Service Center" at:
Connecticut, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, and West Virginia	Attn: EIN Operation Holtsville, NY 00501 Tele-TIN (866) 816-2065 Fax-TIN (631) 447-8960
Illinois, Indiana, Kentucky, and Michigan	Attn: EIN Operation Cincinnati, OH 45999 Tele-TIN (866) 816-2065 Fax-TIN (859) 669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, and Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN (866) 816-2065 Fax-TIN (215) 516-3990
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Tele-TIN (215) 516-6999 Fax-TIN (215) 516-3990

The IRS no longer requires practitioners to file a Form 2848, Power of Attorney, or Form 8821, Tax Information Authorization, to get an EIN for their clients. As of December 1, 2001, tax practitioners can obtain an EIN on a client's behalf by completing the new "Third Party Designee" section and obtaining the client's signature on the [Form SS-4](#) (Revision December 2001), Application for Employer Identification Number.

In addition to the changes discussed above, the following changes have been made to the telephone procedures for obtaining an EIN:

- IRS can now accept a telephone application for an EIN from a third party and fax the EIN back to the third party's client if the client's fax number is provided at the time of application.
- It is suggested that the taxpayer, or his/her representative, prepare [Form SS-4](#), Application for Federal Employer Identification Number, prior to contacting the EIN toll-free number.

- IRS will accept an unlimited number of EIN requests during the same telephone application. Previously, we had a limit of five requests per phone call.
- The valid range of EIN prefixes has been expanded (01-99), excluding the prefixes 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, and 79.

In the past, EIN's were issued with a unique, state-specific, two-digit number. As of January 2, 2002, the two-digit prefixes are no longer state-specific. For example, in the past, an EIN issued in Nevada began with the prefix 88; a newly assigned EIN in Nevada could be any valid prefix (i.e., 30, rather than the 88).

What is the benefit of the centralized EIN process?

- Streamlined process for getting an EIN.
- Taxpayers only have to use one telephone or fax number.
- Practitioners won't have to file Form 2848 or Form 8821 to get an EIN for their clients.